

**59-2-1328 Judgment or order against state or taxing entity -- Payment to taxpayer -- County recovery of portion of payment to taxpayer from the state or a taxing entity other than the county.**

- (1) If a taxpayer obtains a final and unappealable judgment or order in accordance with Section 59-2-1330 ordering a reduction in the amount of any tax levied against any property for which the taxpayer paid a tax or any portion of a tax under this chapter for a calendar year, the state or the taxing entity against which the taxpayer obtained the final and unappealable judgment or order shall:
  - (a) audit and allow the final and unappealable judgment or order;
  - (b) cause a warrant to be drawn for the amount recovered by the final and unappealable judgment or order; and
  - (c) pay the taxpayer as required by Section 59-2-1330.
- (2) At the request of a county, the state or a taxing entity shall cause a warrant to be drawn upon the treasurer of the state or the taxing entity in favor of the county:
  - (a) if:
    - (i) the final and unappealable judgment or order described in Subsection (1) is obtained against a county; and
    - (ii) any portion of the taxes included in the final and unappealable judgment or order described in Subsection (1):
      - (A) is levied by the state or a taxing entity other than the county; and
      - (B) has been paid over to the state or the taxing entity described in Subsection (2)(a)(ii)(A) by the county; and
  - (b) for the state's or the taxing entity's proportionate share of a payment to a taxpayer required by Section 59-2-1330.
- (3) For purposes of Subsection (2), the state's or a taxing entity's proportionate share of a payment to a taxpayer required by Section 59-2-1330 is an amount equal to the product of:
  - (a) the percentage by which the amount of any tax levied against any property for which the taxpayer paid a tax under this chapter for a calendar year was reduced in accordance with the final and unappealable judgment or order described in Subsection (1); and
  - (b) the total amount of the taxes for the property described in Subsection (1) paid over to the state or the taxing entity by the county for the calendar year described in Subsection (3)(a).

Amended by Chapter 196, 2002 General Session

Amended by Chapter 240, 2002 General Session